

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant(s): Dickins, <i>et al.</i> Dickins Application No.: 09/508,713 Filed: March 15, 2000 Title: UTILIZATION OF FILTERING EFFECTS IN STEREO HEADPHONE DEVICES	Group Art Unit: 2615 Examiner: Ping Lee
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**RESPONSE TO OFFICE ACTION UNDER 37 CFR 1.111**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Commissioner:

This is a response to the Office Action of July 18, 2006.

Any ***amendments to the specification*** begin on a new page immediately after these introductory remarks.

Any ***amendments to the claims*** begin on a new page immediately after such ***amendments to the specification***, if any.

Any ***amendments to the drawings*** begin on a new page immediately after such ***amendments to the claims***, if any.

The ***Remarks/arguments*** begin on a new page immediately after such ***amendments to the drawings***, if any.

If there are drawing amendments, an ***Appendix*** including amended drawings is attached following the ***Remarks/arguments***.